

**GENERAL FUND:
RESOURCES**



3/27/13 4pm

Historical Data					RESOURCE DESCRIPTION	Budget for fiscal year 2013-14			
Actual 2nd Preceding Year 2010/11	Actual 1st Preceding Year 2011/12	Adopted & Supp Budget Year 2012/13				Proposed by Budget Officer	Revised by Budget Committee	Adopted by Governing Body	
					RESOURCES				
1	1,595,391	1,811,912	1,721,080	1	Beginning fund balance: Cash on hand (cash basis) or	1,573,900	0	0	1
2	0	0	0	2	Beginning fund balance: Working capital (accrual basis)	0	0	0	2
3	0	0	0	3	Previously levied taxes estimated to be received	0	0	0	3
4	0	0	0	4		0	0	0	4
					OTHER RESOURCES				
5	8,168	8,400	7,200	5	Interest income	8,250	0	0	5
6	102,502	0	0	6	Grant income to General Fund	0	0	0	6
7	0	0	0	7	Accrual to cash conversion adjustment (income)	0	0	0	7
8	1,469	67,034	0	8	Other income	0	0	0	8
9	238,351	0	0	9	Transfer from discontinued Agency Fund	0	0	0	9
10	0	<i>Included in line 8</i>	70,930	10	OWEB/ODA allocations to SWCDs (combined)	70,930	0	0	10
11	0	0	0	11	NRCS CIG grant for Northwoods Nursery	0	0	0	11
12	0	0	7,750	12	Water Environment Services	0	0	0	12
13	0	0	40,050	13	Transfer from discontinued Equipment Reserve Fund	0	0	0	13
14	0	21	0	14		0	0	0	14
15	0	0	0	15		0	0	0	15
16	0	0	0	16		0	0	0	16
17	0	0	0	17		0	0	0	17
18	1,945,881	1,887,367	1,847,010	18	Total resources, except taxes to be levied	1,653,080	0	0	18
19	0	0	1,702,287	19	Taxes necessary to balance	1,827,146	0	0	19
20	1,394,645	1,592,696	0	20	Taxes collected in year levied	0	0	0	20
21	3,340,526	3,480,063	3,549,297	21	TOTAL RESOURCES	3,480,226	0	0	21

**GENERAL FUND:
SUMMARY OF EXPENDITURES**



3/27/13 4pm

Historical Data					By Department, Showing Totals	Budget for fiscal year 2013-14			
	Actual 2nd Preceding Year 2010/11	Actual 1st Preceding Year 2011/12	Adopted & Supp Budget Year 2012/13		REQUIREMENTS DESCRIPTION	Proposed by Budget Officer	Revised by Budget Committee	Adopted by Governing Body	
					PERSONNEL SERVICES				
1	286,040	314,534	389,450	1	District Operations Department: 4.0 FTE	382,675	0	0	1
2	611,864	662,495	832,978	2	Conservation Services Department: 8.5 FTE	790,280	0	0	2
3	927,650	977,029	1,222,428	3	TOTAL PERSONNEL SERVICES	1,172,955	0	0	3
4				4	TOTAL FTE count for FY 13-14: 12.5				4
					MATERIALS AND SERVICES				
5	209,209	168,791	132,510	5	District Operations Dept.	133,100	0	0	5
6	348,414	241,130	222,899	6	Conservation Services Dept.	235,700	0	0	6
7	407,401	409,921	355,409	7	TOTAL MATERIALS & SERVICES	368,800	0	0	7
					CAPITAL OUTLAY				
8	16,714	26,686	22,000	8	District Operations Dept.	12,000	0	0	8
9	0	0	28,000	9	Conservation Services Dept.	13,000	0	0	9
10	73,563	26,686	50,000	10	TOTAL CAPITAL OUTLAY	25,000	0	0	10
11	0	0	0	11	DEBT SERVICE	0	0	0	11
					TRANSFERRED TO OTHER FUNDS				
12	0	135,324	528,570	12	Transfer to Conservation Fund	618,600	0	0	12
13	<i>NEW FUND</i>	0	0	13	Transfer to Equipment Reserve Fund	<i>Discontinued</i>	<i>Discontinued</i>	<i>Discontinued</i>	13
14	120,000	120,000	275,337	14	Transfer to Building Reserve Fund	100,000	0	0	14
15	<i>No history</i>	<i>No history</i>	0	15	Transfer to Conservation Investment Dept	<i>Discontinued</i>	<i>Discontinued</i>	<i>Discontinued</i>	15
16	0	<i>Discontinued</i>	<i>Discontinued</i>	16	Transfer to Partner Grants Management Fund	<i>Discontinued</i>	<i>Discontinued</i>	<i>Discontinued</i>	16
17	0	<i>Discontinued</i>	<i>Discontinued</i>	17	Transfer to Agency Fund	<i>Discontinued</i>	<i>Discontinued</i>	<i>Discontinued</i>	17
18	120,000	255,324	803,907	18	TOTAL TRANSFERS	718,600	0	0	18
19	0	0	60,000	19	OPERATING CONTINGENCY	60,000	0	0	19
20	1,811,912	1,811,103	0	20	Ending balance (prior years)	0	0	0	20
21	0	0	1,017,502	21	UNAPPROPRIATED ENDING FUND BALANCE	1,094,871	0	0	21
22			40,050	22	Reserved for future expenditure: committed to capital equipment	40,000	0	0	22
23	3,340,526	3,480,063	3,549,296	23	TOTAL REQUIREMENTS	3,480,226	0	0	23

Details regarding District Operations department are on page 4. Details regarding Conservation Services department are on page 5. FY 2010-11 and FY 2011-12: The totals in each section are audited figures. Line-by-line details for the District Operations department and Conservation Services department for those fiscal years are estimates.

**GENERAL FUND:
SUMMARY OF EXPENDITURES**



3/27/13 4pm

Historical Data			By Object Classification, Showing Details		Budget for fiscal year 2013-14		
	Actual 2nd Preceding Year 2010/11	Actual 1st Preceding Year 2011/12	Adopted & Supp Budget Year 2012/13	REQUIREMENTS DESCRIPTION	Proposed by Budget Officer	Revised by Budget Committee	Adopted by Governing Body
				PERSONNEL SERVICES			
1	699,028	712,468	812,416	1 Salaries and wages (12.5 FTE in FY 13-14)	798,385	0	0 1
2	79,060	82,962	115,924	2 Payroll liabilities (District share of taxes)	95,805	0	0 2
3	103,299	113,220	174,551	3 Employee benefits	161,160	0	0 3
4	46,263	49,666	59,122	4 Deferred compensation - Employer contribution	55,760	0	0 4
5		18,713	10,000	5 Temporary employees & interns	10,000	0	0 5
6		0	28,650	6 COLAs and merit increases for staff	51,845	0	0 6
7		0	0	7 Compensated absences (annual leave)	0	0	0 7
8		0	21,765	8 Salary adjustments (includes related taxes & def comp)	0	0	0 8
9	927,650	977,029	1,222,428	TOTAL PERSONNEL SERVICES	1,172,955	0	0 9
10				Total FTE count for FY 13-14 is 12.5			10
				MATERIALS AND SERVICES			
11	122,678	82,724	74,000	11 Contracted services	90,000	0	0 11
12	60,500	137,513	0	12 Partner support	0	0	0 12
13	92,232	92,442	112,750	13 Office: rent, utilities, telecomm, storage, maint.	115,000	0	0 13
14	7,265	6,723	13,000	14 Fuel/maint/repair of District vehicles/equipment	13,000	0	0 14
15	6,058	2,545	5,000	15 Rent space: meetings, workshops, events	5,000	0	0 15
16	7,871	7,056	7,659	16 Insurance	10,000	0	0 16
17	17,030	8,251	18,000	17 Office supplies & non-capitalized equipment	13,000	0	0 17
18	12,373	9,160	12,000	18 Program supplies	16,500	0	0 18
19	1,621	1,363	3,500	19 Postage/delivery	7,000	0	0 19
20	10,128	3,770	12,000	20 Printing, production	5,000	0	0 20
21	14,500	9,042	16,000	21 Media, advertising, marketing	16,000	0	0 21
22	9,155	11,105	16,000	22 Dues, subscriptions, licenses	20,000	0	0 22
23	22,047	12,127	39,000	23 Staff training and related expenses	30,000	0	0 23
24	9,214	9,033	10,000	24 Director training and related expenses	9,000	0	0 24
25	12,286	12,017	5,000	25 Staff transportation & related expenses (not training related)	3,500	0	0 25
26	<i>Incl. in line 24</i>	<i>Incl. in line 24</i>	2,000	26 Director business expenses	4,000	0	0 26
27	913	4,505	6,500	27 Volunteer/cooperator recognition	6,500	0	0 27
28	530	545	1,000	28 Bank fees, interest paid	1,300	0	0 28
29	1,000	0	2,000	29 Scholarships	4,000	0	0 29
30	407,401	409,921	355,409	TOTAL MATERIALS AND SERVICES	368,800	0	0 30
				CAPITAL OUTLAY			
31	73,141	26,686	12,000	31 Office equipment	15,000	0	0 31
32	422	0	8,000	32 Field equipment	10,000	0	0 32
33	0	0	30,000	33 Vehicles	0	0	0 33
34	73,563	26,686	50,000	TOTAL CAPITAL OUTLAY	25,000	0	0 34
35	0	0	0	DEBT SERVICE	0	0	0 35
				TRANSFERRED TO OTHER FUNDS			
36	0	135,324	528,570	36 Transfer to Conservation Fund (See note below)	618,600	0	0 36
37	<i>NEW FUND</i>	0	0	37 Transfer to Equipment Reserve Fund	<i>Discontinued</i>	<i>Discontinued</i>	<i>Discontinued</i> 37
38	120,000	120,000	275,337	38 Transfer to Building Reserve Fund	100,000	0	0 38
39	<i>No history</i>	0	0	39 Transfer to Conservation Investment Dept	<i>Discontinued</i>	<i>Discontinued</i>	<i>Discontinued</i> 39
40	0	<i>Discontinued</i>	<i>Discontinued</i>	40 Transfer to Partner Grants Management Fund	<i>Discontinued</i>	<i>Discontinued</i>	<i>Discontinued</i> 40
41	0	<i>Discontinued</i>	<i>Discontinued</i>	41 Transfer to Agency Fund	<i>Discontinued</i>	<i>Discontinued</i>	<i>Discontinued</i> 41
42	120,000	255,324	803,907	TOTAL TRANSFERS	718,600	0	0 42
43	0	0	60,000	OPERATING CONTINGENCY	60,000	0	0 43
44	1,811,912	1,811,103	0	44 Ending balance (prior years)	0	0	0 44
45	0	0	1,017,502	UNAPPROPRIATED ENDING FUND BALANCE	1,094,871	0	0 45
46			40,050	46 Reserved for future expenditure: committed to capital equipment	40,000	0	0 46
47	3,340,526	3,480,063	3,549,296	TOTAL REQUIREMENTS	3,480,226	0	0 47

**GENERAL FUND:
DETAILED EXPENDITURES**



3/27/13 4pm

Historical Data				District Operations Department		Budget for fiscal year 2013-14		
	Actual 2nd Preceding Year 2010/11	Actual 1st Preceding Year 2011/12	Adopted & Supp Budget Year 2012/13		REQUIREMENTS DESCRIPTION	Proposed by Budget Officer	Revised by Budget Committee	Adopted by Governing Body
				PERSONNEL SERVICES				
1	228,442	231,588	260,747	1	Salaries and wages (4.0 FTE in FY 13-14)	268,075		1
2	25,847	26,548	36,505	2	Payroll liabilities (District share of taxes)	32,170		2
3	35,399	43,172	51,199	3	Employee benefits	48,960		3
4	13,058	13,226	17,747	4	Deferred compensation - Employer contribution	18,095		4
5		0	5,000	5	Temporary Employees & Interns	0		5
6		0	13,037	6	COLAs and merit increases for staff (incl taxes & def comp)	15,375		6
7		0	0	7	Compensated absences (annual leave)	0		7
8		0	5,215	8	Salary adjustments (includes related taxes & def comp)	0		8
9	302,746	314,534	389,450	9	TOTAL PERSONNEL SERVICES	382,675	0	0
10				10	Total FTE count for FY 13-14 is 4.0			10
				MATERIALS AND SERVICES				
11	37,678	31,003	35,000	11	Contracted services (e.g. attorney, auditor, payroll services, QuickBooks support)	30,000		11
12	30,000	0	0	12	Partner support	0		12
13	92,232	92,442	34,615	13	Office: rent, utilities, telecomm, storage, maint.	32,500		13
14	3,000	2,219	4,000	14	Fuel/maint/repair of District vehicles/equipment	4,000		14
15	6,058	0	0	15	Rent space: meetings, workshops, events	0		15
16	7,871	2,328	2,357	16	Insurance	3,000		16
17	12,030	5,528	5,538	17	Office supplies & non-capitalized equipment	5,000		17
18	2,373	0	2,000	18	Program supplies & non-capitalized equipment	500		18
19	1,000	450	500	19	Postage/delivery	1,800		19
20	3,000	1,244	2,000	20	Printing, production	2,000		20
21	6,500	4,521	4,000	21	Media, advertising, marketing	6,000		21
22	8,000	5,553	8,000	22	Dues, subscriptions, licenses	15,000		22
23	5,000	5,454	12,000	23	Staff training and related expenses	8,000		23
24	9,214	9,033	10,000	24	Director training and related expenses	9,000		24
25	5,500	3,966	1,000	25	Staff transportation & related expenses (not training related)	500		25
26	<i>Incl. in line 24</i>	<i>Incl. in line 24</i>	2,000	26	Director business expenses	4,000		26
27	913	4,505	6,500	27	Volunteer/Board/staff/cooperator recognition	6,500		27
28	530	545	1,000	28	Bank fees, interest paid	1,300		28
29	1,000	0	2,000	29	Scholarships	4,000		29
30	231,899	168,791	132,510	30	TOTAL MATERIALS AND SERVICES	133,100	0	0
				CAPITAL OUTLAY				
31	73,141	26,686	10,000	31	Office equipment	10,000		31
32	0	0	0	32	Field equipment	2,000		32
33	0	0	12,000	33	Vehicles	0		33
34	73,141	26,686	22,000	34	TOTAL CAPITAL OUTLAY	12,000	0	0
				TRANSFERRED TO OTHER FUNDS				
35	0	0	0	35	Transfer to Conservation Fund	0	0	0
36	0	0	<i>Discontinued</i>	36	Transfer to Equipment Fund	<i>Discontinued</i>	<i>Discontinued</i>	<i>Discontinued</i>
37	0	0	0	37	Transfer to Building Reserve Fund	0	0	0
38	0	0	0	38	TOTAL TRANSFERS	0	0	0
39	0	0	20,000	39	OPERATING CONTINGENCY	20,000		39
40	607,786	510,011	563,960	40	TOTAL EXPENDITURES	547,775	0	0
41	1,811,912	0	0	41	Ending balance (prior years)			41
42	0	0	271,980	42	UNAPPROPRIATED ENDING FUND BALANCE	263,888	0	0
43		0	20,025	43	Reserved for future expenditure: committed to capital equipment	20,000		43
44	2,419,698	510,011	855,965	44	TOTAL REQUIREMENTS	831,663	0	0

District programs were reorganized beginning in FY 2012-13.

FY 2010-11 and FY 2011-12: The totals in each section are audited figures. Line-by-line details are estimates.

**GENERAL FUND:
DETAILED EXPENDITURES**



3/27/13 4pm

Conservation Services Department

Budget for fiscal year 2013-14

Historical Data					REQUIREMENTS DESCRIPTION	Proposed by Budget Officer	Revised by Budget Committee	Adopted by Governing Body
Actual 2nd Preceding Year 2010/11	Actual 1st Preceding Year 2011/12	Adopted & Supp Budget Year 2012/13						
					PERSONNEL SERVICES			
1	466,660	480,880	551,669	1	Salaries and wages (8.5 FTE in FY 13-14)	530,310		1
2	52,958	56,414	79,419	2	Payroll liabilities (District share of taxes)	63,635		2
3	70,285	70,048	123,352	3	Employee benefits	112,200		3
4	35,001	36,440	41,375	4	Deferred compensation - Employer contribution	37,665		4
5		18,713	5,000	5	Temporary employees & interns	10,000		5
6		0	15,613	6	COLAs and merit increases for staff (incl taxes & def comp)	36,470		6
7		0	0	7	Compensated absences (annual leave)	0		7
8		0	16,550	8	Salary adjustments (includes related taxes & def comp)	0		8
9	624,904	662,495	832,978	9	TOTAL PERSONNEL SERVICES	790,280	0	0
10				10	Total FTE count for FY 13-14 is 8.5			10
					MATERIALS AND SERVICES			
11	85,000	51,721	39,000	11	Contracted services (e.g., seasonal work, general design work, professional meeting facilitation, outreach)	60,000		11
12	30,500	137,513	0	12	Partner support	0		12
13	0	0	78,135	13	Office: rent, utilities, telecomm, storage, maint.	82,500		13
14	4,265	4,504	9,000	14	Fuel/maint/repair of District vehicles/equipment	9,000		14
15	0	2,545	5,000	15	Rent space: meetings, workshops, events	5,000		15
16	0	4,728	5,302	16	Insurance	7,000		16
17	5,000	2,723	12,462	17	Office supplies & non-capitalized equipment	8,000		17
18	10,000	9,160	10,000	18	Program supplies & non-capitalized equipment	16,000		18
19	621	913	3,000	19	Postage/delivery	5,200		19
20	7,128	2,526	10,000	20	Printing, production	3,000		20
21	8,000	4,521	12,000	21	Media, advertising, marketing	10,000		21
22	1,155	5,552	8,000	22	Dues, subscriptions, licenses	5,000		22
23	17,047	6,673	27,000	23	Staff training and related expenses	22,000		23
24	0	0	0	24	Director training and related expenses	0		24
25	6,786	8,051	4,000	25	Staff transportation & related expenses (not training related)	3,000		25
26	0	0	0	26	Director business expenses	0		26
27	0	0	0	27	Volunteer/cooperator recognition	0		27
28	0	0	0	28	Bank fees, interest paid	0		28
29	0	0	0	29	Scholarships	0		29
30	175,502	241,130	222,899	30	TOTAL MATERIALS AND SERVICES	235,700	0	0
					CAPITAL OUTLAY			
31	0	0	2,000	31	Office equipment	5,000		31
32	422	0	8,000	32	Field equipment	8,000		32
33	0	0	18,000	33	Vehicles	0		33
34	422	0	28,000	34	TOTAL CAPITAL OUTLAY	13,000	0	0
					TRANSFERRED TO OTHER FUNDS			
35	0	0	0	35	Transfer to Conservation Fund			35
36	0	0	<i>Discontinued</i>	36	Transfer to Equipment Fund	<i>Discontinued</i>	<i>Discontinued</i>	<i>Discontinued</i>
37	0	0	0	37	Transfer to Building Reserve Fund			37
38	0	0	0	38	TOTAL TRANSFERS	0	0	0
39	0	0	40,000	39	OPERATING CONTINGENCY	40,000		0
40	800,828	903,625	1,123,877	40	TOTAL EXPENDITURES	1,078,980	0	0
41	0	0	0	41	Ending balance (prior years)			41
42	0	0	527,439	42	UNAPPROPRIATED ENDING FUND BALANCE	519,490	0	0
43		0	20,025	43	Reserved for future expenditure: committed to capital equipment	20,000		43
44	800,828	903,625	1,671,341	44	TOTAL REQUIREMENTS	1,618,470	0	0

District programs were reorganized beginning in FY 2012-13.

FY 2010-11 and FY 2011-12: The totals in each section are audited figures. Line-by-line details are estimates.

**SPECIAL REVENUE FUND:
CONSERVATION FUND**



3/27/13 4pm

Historical Data				RESOURCES and REQUIREMENTS	Budget for fiscal year 2013-14				
Actual 2nd Preceding Year 2010/11	Actual 1st Preceding Year 2011/12	Adopted & Supp Budget Year 2012/13			Proposed by Budget Officer	Revised by Budget Committee	Adopted by Governing Body		
				RESOURCES					
1	0	0	0	1	Beginning fund balance: Cash on hand (cash basis) or	0	0	0	1
2	0	0	0	2	Beginning fund balance: Working capital (accrual basis)	0	0	0	2
3	0	135,324	528,570	3	Transferred from General Fund	618,600	0	0	3
4	0	0	98,430	4	Milk Creek project grants (combined)	11,200	0	0	4
5	0	17,659	40,387	5	OWEB Small Grants (combined) revenue for this FY	0	0	0	5
6	0	0	70,000	6	Disbursements from DEQ CWSRF program	132,000	0	0	6
7	0	0	0	7	Conservation Loan principal received from borrowers	25,000	0	0	7
8	0	0	0	8	Conservation Loan interest received from borrowers	750	0	0	8
9	0	0	0	9	Interest from bank accounts	0	0	0	9
10	0	0	0	10	Corral Creek project grant	10,000	0	0	10
11	0	0	0	11	Other income: 2	0	0	0	11
12	0	0	0	12	Other income: 3	0	0	0	12
13				13	This line is intentionally left blank	0	0	0	13
14				14	This line is intentionally left blank	0	0	0	14
15	0	152,983	737,387	15	Total resources, except taxes to be levied	797,550	0	0	15
16			0	16	Taxes necessary to balance	0	0	0	16
17	0	0		17	Taxes collected in year levied				17
18	0	152,983	737,387	18	TOTAL RESOURCES	797,550	0	0	18
				REQUIREMENTS					
19	<i>New category FY1314</i>	<i>New category FY1314</i>	<i>New category FY1314</i>	19	Habitat Conservation	147,500	0	0	19
20	<i>New category FY1314</i>	<i>New category FY1314</i>	<i>New category FY1314</i>	20	Weed Management	163,000	0	0	20
21	<i>New category FY1314</i>	<i>New category FY1314</i>	<i>New category FY1314</i>	21	Water Quality (various conservation practices)	185,050	0	0	21
22	<i>New category FY1314</i>	<i>New category FY1314</i>	<i>New category FY1314</i>	22	Water Quantity	35,000	0	0	22
23	<i>New category FY1314</i>	<i>New category FY1314</i>	<i>New category FY1314</i>	23	Stormwater Management	55,000	0	0	23
24	<i>New category FY1314</i>	<i>New category FY1314</i>	<i>New category FY1314</i>	24	Soil Conservation	45,000	0	0	24
25	<i>New category FY1314</i>	<i>New category FY1314</i>	<i>New category FY1314</i>	25	Partner Programs	107,000	0	0	25
26	0	0	0	26	Payments to DEQ CWSRF program	10,000	0	0	26
27	<i>Not shown separately: See Gen Fund</i>	158,370	240,000	27	Cooperator assistance	<i>Recategorized: see lines 19-25</i>	<i>Recategorized: see lines 19-25</i>	<i>Recategorized: see lines 19-25</i>	27
28	0	<i>Appears in Cons Svcs line 11</i>	120,000	28	Partner assistance	<i>Recategorized: see lines 19-25</i>	<i>Recategorized: see lines 19-25</i>	<i>Recategorized: see lines 19-25</i>	28
29	0	<i>Appears in Cons Svcs Line 10</i>	65,000	29	Contracted services (e.g. weed control, engineering, design/consultation, cultural resources assessment)	<i>Recategorized: see lines 19-25</i>	<i>Recategorized: see lines 19-25</i>	<i>Recategorized: see lines 19-25</i>	29
30	0	0	138,430	30	Milk Creek project	<i>Recategorized: see lines 19-25</i>	<i>Recategorized: see lines 19-25</i>	<i>Recategorized: see lines 19-25</i>	30
31	0	<i>Incl. in Line 27 above</i>	40,387	31	OWEB small grant projects	<i>Recategorized: see lines 19-25</i>	<i>Recategorized: see lines 19-25</i>	<i>Recategorized: see lines 19-25</i>	31
32	0	0	70,000	32	Conservation loans	<i>Recategorized: see lines 19-25</i>	<i>Recategorized: see lines 19-25</i>	<i>Recategorized: see lines 19-25</i>	32
33	0	0	0	33	Other	0	0	0	33
34	0	0	0	34		0	0	0	34
35	0	0	0	35		0	0	0	35
36	0	0	0	36		0	0	0	36
37	0	158,370	673,817	37	Total Expenses (See note on line 16)	747,550	0	0	37
38	0	(5,387)	63,570	38	Reserved for future expenditure: committed to capital equipment	50,000	0	0	38
39	0	152,983	737,387	39	TOTAL REQUIREMENTS	797,550	0	0	39

**This Conservation Fund was set up as a Special Revenue Fund beginning in FY 12-13.
Reserved for future expenditure for Conservation Fund = funds carried over to next fiscal year to complete multi-year projects/contracts.
The District's auditor expressed no concern about the negative number in the FY 11-12 line for "Reserved for future expenditure."**

FORM LB-11

REVIEW YEAR: 2017
 This reserve fund must be reviewed and continued, or abolished, by 2017

**RESERVE FUND:
 Building Reserve Fund**



3/27/13 4pm

*This fund is authorized and established by resolution in 2007 for the following specified purpose:
 Leasing, acquiring, constructing, remodeling, or making capital improvements to property of CCSWCD*

Budget for fiscal year 2013-14

Historical Data									
	Actual 2nd Preceding Year 2010/11	Actual 1st Preceding Year 2011/12	Adopted & Supp Budget Year 2012/13			Proposed by Budget Officer	Revised by Budget Committee	Adopted by Governing Body	
RESOURCES									
1	136,426	257,597	378,447	1	Beginning fund balance: Cash on hand (cash basis) or	452,150	0	0	1
2	0	0	0	2	Beginning fund balance: Working capital (accrual basis)	0	0	0	2
3	0	0	0	3	Earning from temporary investments	0	0	0	3
4	120,000	120,000	275,337	4	Transferred from General Fund	100,000	0	0	4
5	1,171	1,546	1,800	5	Interest	1,700	0	0	5
6	0	0	0	6		0	0	0	6
7	0	0	0	7		0	0	0	7
8	257,597	379,143	655,584	8	Total resources, except taxes to be levied	553,850	0	0	8
9			0	9	Taxes necessary to balance				9
10	0	0		10	Taxes collected in year levied				10
11	257,597	379,143	655,584	11	TOTAL RESOURCES	553,850	0	0	11
REQUIREMENTS									
12	0	0	655,584	12	Acquire/improve real property, build facilities, related costs	553,730	0	0	12
13	0	0	0	13	Bank fees	120	0	0	13
14	0	0	0	14		0	0	0	14
15	0	0	0	15		0	0	0	15
16	0	0	0	16		0	0	0	16
17	0	0	0	17		0	0	0	17
18	0	0	0	18		0	0	0	18
19	0	0	0	19		0	0	0	19
20	0	0	0	20		0	0	0	20
21	0	0	655,584	21	Total Expenses	553,850	0	0	21
22	257,597	379,143	0	22	Reserved for future expenditure	0	0	0	22
23	257,597	379,143	655,584	23	TOTAL REQUIREMENTS	553,850	0	0	23

**SPECIAL FUND:
Equipment Reserve Fund**



3/27/13 4pm

Historical Data				Budget for fiscal year 2013-14						
	Actual 2nd Preceding Year 2010/11	Actual 1st Preceding Year 2011/12	Adopted & Supplem Budget Year 2012/13	<i>This fund was dissolved in FY 2012-2013</i>			Proposed by Budget Officer	Revised by Budget Committee	Adopted by Governing Body	
RESOURCES										
1	NEW FUND: NO HISTORICAL DATA	0	40,050	1	Beginning fund balance: Cash on hand (cash basis) or	<i>Fund dissolved</i>	0	0	0	1
2		0	0	2	Transfer from General Fund	<i>Fund dissolved</i>	0	0	0	2
3		0	0	3	Interest from LGIP-Equipment Reserve Fund	<i>Fund dissolved</i>	0	0	0	3
4		0	0	4		<i>Fund dissolved</i>	0	0	0	4
5		0	0	5		<i>Fund dissolved</i>	0	0	0	5
6	0	0	40,050	6	Total resources, except taxes to be levied	0	0	0	0	6
7				7	Taxes necessary to balance					7
8				8	Taxes collected in year levied					8
9	0	0	40,050	9	TOTAL RESOURCES	0	0	0	0	9
REQUIREMENTS										
10	0	0	0	10	Purchase of capital asset equipment	<i>Fund dissolved</i>	0	0	0	10
11	NEW FUND: NO HISTORICAL DATA	0	0	11	New pickup truck	<i>Fund dissolved</i>	0	0	0	11
12		40,050		12	Discontinue Fund; transfer all money to General Fund	<i>Fund dissolved</i>	0	0	0	12
13		0		13		<i>Fund dissolved</i>	0	0	0	13
14		0		14		<i>Fund dissolved</i>	0	0	0	14
15		0		15		<i>Fund dissolved</i>	0	0	0	15
16			0	16		<i>Fund dissolved</i>	0	0	0	16
17			0	17		<i>Fund dissolved</i>	0	0	0	17
18	0	0	40,050	18	Total Expenses	0	0	0	0	18
19	0	0	0	19	Reserved for future expenditure	0	0	0	0	19
20	0	0	40,050	20	TOTAL REQUIREMENTS	0	0	0	0	20

Note: This fund was discontinued by the District in FY 12-13. Resources were transferred to General Fund. The District's auditor lists all of the resources and requirements re: equipment in the General Fund.

**SPECIAL FUND:
Agency Fund**



3/27/13 4pm

Historical Data				Budget for fiscal year 2013-14						
	Actual 2nd Preceding Year 2010/11	Actual 1st Preceding Year 2011/12	Adopted Budget Year 2012/13			Proposed by Budget Officer	Revised by Budget Committee	Adopted by Governing Body		
<i>CCSWCD serving as fiscal agent only -- This fund has been discontinued</i>										
RESOURCES										
1	238,351	<i>Fund discontinued</i>	<i>Fund discontinued</i>	1	Beginning fund balance: Cash on hand (cash basis) or	<i>Fund discontinued</i>	0	0	1	
2		<i>Fund discontinued</i>	<i>Fund discontinued</i>	2	Beginning fund balance: Working capital (accrual basis)	<i>Fund discontinued</i>	0	0	2	
3		<i>Fund discontinued</i>	<i>Fund discontinued</i>	3	Transfer from General Fund	<i>Fund discontinued</i>	0	0	3	
4		<i>Fund discontinued</i>	<i>Fund discontinued</i>	4	Interest from Bank, Money Market Accounts	<i>Fund discontinued</i>	0	0	4	
5		<i>Fund discontinued</i>	<i>Fund discontinued</i>	5	GOCWC grants: CCSWCD serving as fiscal agent	<i>Fund discontinued</i>	0	0	5	
6		<i>Fund discontinued</i>	<i>Fund discontinued</i>	6	Other Partners: CCSWCD serving as fiscal agent	<i>Fund discontinued</i>	0	0	6	
7		<i>Fund discontinued</i>	<i>Fund discontinued</i>	7	Total resources, except taxes to be levied	0	0	0	7	
8		<i>Fund discontinued</i>	<i>Fund discontinued</i>	8	Taxes necessary to balance				8	
9		<i>Fund discontinued</i>	<i>Fund discontinued</i>	9	Taxes collected in year levied				9	
10	238,351	0	0	10	TOTAL RESOURCES	0	0	0	10	
REQUIREMENTS										
11		<i>Fund discontinued</i>	<i>Fund discontinued</i>	11	GOCWC: CCSWCD serving as fiscal agent	<i>Fund discontinued</i>	0	0	11	
12	0	<i>Fund discontinued</i>	<i>Fund discontinued</i>	12	Other Partners: CCSWCD serving as fiscal agent	<i>Fund discontinued</i>	0	0	12	
13	238,351	<i>Fund discontinued</i>	<i>Fund discontinued</i>	13	Transfer to General Fund	<i>Fund discontinued</i>	0	0	13	
14	0	<i>Fund discontinued</i>	<i>Fund discontinued</i>	14		<i>Fund discontinued</i>	0	0	14	
15	0	<i>Fund discontinued</i>	<i>Fund discontinued</i>	15		<i>Fund discontinued</i>	0	0	15	
16	0	<i>Fund discontinued</i>	<i>Fund discontinued</i>	16		<i>Fund discontinued</i>	0	0	16	
17	0	<i>Fund discontinued</i>	<i>Fund discontinued</i>	17		<i>Fund discontinued</i>	0	0	17	
18	0	<i>Fund discontinued</i>	<i>Fund discontinued</i>	18		<i>Fund discontinued</i>	0	0	18	
19	238,351	0	0	19	Total Expenses	0	0	0	19	
20	0	0	0	20	Ending Fund Balance	0	0	0	20	
21	238,351	0	0	21	TOTAL REQUIREMENTS	0	0	0	21	

Agency Fund has been discontinued. Grant income and expenditures are shown in the General Fund or Conservation Fund.

Budget worksheets

RESOURCES

GENERAL FUND

Worksheet

Clackamas County SWCD

3/27/13 4pm

Historical Data				RESOURCE DESCRIPTION	Budget for Next Year 2013-14			
Actual 2nd Preceding Year 2010/11	Actual 1st Preceding Year 2011/12	Adopted & Supplem Budget Year 2012/13			Proposed by Budget Officer	Revised by Budget Committee	Adopted by Governing Body	
				Beginning Fund Balance:				
1	1,595,391	1,811,912	1,721,080	1 Available cash on hand (cash basis) or	1,573,900			1
2				2 Net working capital (accrual basis)				2
3				3 Previously levied taxes estimated to be received				3
4				4				4
				OTHER RESOURCES				
5	8,168	8,400	7,200	5 Interest income	8,250			5
6	102,502	0		6 Grant income to General Fund				6
7	0	0	0	7 Accrual to cash conversion adjustment (income)	0			7
8	1,469	67,034		8 Other income				8
9	238,351		0	9 Transfer from discontinued Agency Fund	0			9
10		Incl. in line 8	50,000	10 OWEB/ODA grant: TA/LMA	50,000			10
11		Incl. in line 8	9,300	11 OWEB/ODA grant: District Operations & Admin	20,930			11
12			11,630	12 OWEB/ODA grant: Annual Work Plan support	Included in line 11			12
13			0	13 NRCS CIG grant for Northwoods Nursery	0			13
14			7,750	14 Water Environment Services (riparian outreach/restor.)	0			14
15			40,050	15 Transfer from discontinued Equipment Reserve Fund	0			15
16		21		16 Misc Income				16
17				17				17
18				18				18
19				19				19
20	1,945,881	1,887,367	1,847,010	20 Total resources, except taxes to be levied	1,653,080	0	0	20
21			1,702,287	21 Taxes necessary to balance	1,827,146	0	0	21
22	1,394,645	1,592,696		22 Taxes collected in year levied				22
23	3,340,526	3,480,063	3,549,297	23 TOTAL RESOURCES	3,480,226	0	0	23

SPECIAL REVENUE FUND

Conservation Fund

Worksheet

Clackamas County SWCD

This is a special fund

RESOURCE AND REQUIREMENTS

3/27/13 4pm

Historical Data				DESCRIPTION	Budget for Next Year 2013-14		
Actual 2nd Preceding Year 2010/11	Actual 1st Preceding Year 2011/12	Adopted & Supplem Budget Year 2012/13			Proposed by Budget Officer	Revised by Budget Committee	Adopted by Governing Body
				RESOURCES			
				Beginning Fund Balance:			
1	0	0	0	1 Cash on hand (cash basis) or	0		1
2	0	0		2 Working capital			2
3	0	135,324	528,570	3 Transferred from General Fund	618,600		3
4	0	0	28,580	4 Milk Creek project grant: OWEB restoration grant	7,695		4
5	0	0	35,050	5 Milk Creek project grant: DEQ 319	3,505		5
6	0	0	34,800	6 Milk Creek project grant: ODOT	0		6
7	0	17,659	40,387	7 OWEB Small Grants (combined) revenue for this FY	0		7
8	0	0	70,000	8 Disbursements from DEQ CWSRF program	132,000		8
9	0	0	0	9 Conservation Loan principal received from borrowers	25,000		9
10	0	0	0	10 Conservation Loan interest received from borrowers	750		10
11	0	0	0	11 Interest from bank accounts	0		11
12				12 Corral Creek project grant	10,000		12
13				13 Other income: 2	0		13
14				14 Other income: 3	0		14
15	0	152,983	737,387	15 Total resources, except taxes to be levied	797,550	0	15
16		0	0	16 Taxes necessary to balance	0		16
17		0	0	17 Taxes collected in year levied			17
18	0	152,983	737,387	18 TOTAL RESOURCES	797,550	0	18
				REQUIREMENTS			
19	New category FY1314	New category FY1314	New category FY1314	19 Habitat Conservation	147,500		19
20	New category FY1314	New category FY1314	New category FY1314	20 Weed Management	163,000		20
21	New category FY1314	New category FY1314	New category FY1314	21 Water Quality (various conservation practices)	185,050		21
22	New category FY1314	New category FY1314	New category FY1314	22 Water Quantity	35,000		22
23	New category FY1314	New category FY1314	New category FY1314	23 Stormwater Management	55,000		23
24	New category FY1314	New category FY1314	New category FY1314	24 Soil Conservation	45,000		24
25	New category FY1314	New category FY1314	New category FY1314	25 Partner Programs	107,000		25
26	0	0	0	26 Payments to DEQ CWSRF program	10,000		26
27	Not shown separately: See Gen Fund	158,370	240,000	27 Cooperator assistance (not including loans for conservation practices)	Recategorized: see lines 19-25	Recategorized: see lines 19-25	Recategorized: see lines 19-25
28		Appears in Cons Svcs line 11	120,000	28 Partner assistance	Recategorized: see lines 19-25	Recategorized: see lines 19-25	Recategorized: see lines 19-25
29		Appears in Cons Svcs Line 10	65,000	29 Contracted services (e.g., weed control, engineering, design/consultation, cultural resources assessment)	Recategorized: see lines 19-25	Recategorized: see lines 19-25	Recategorized: see lines 19-25
30		0	138,430	30 Milk Creek project	Recategorized: see lines 19-25	Recategorized: see lines 19-25	Recategorized: see lines 19-25
31		Incl. in Line 27 above	40,387	31 OWEB small grant projects	Recategorized: see lines 19-25	Recategorized: see lines 19-25	Recategorized: see lines 19-25
32	0	0	70,000	32 Conservation loans	Recategorized: see lines 19-25	Recategorized: see lines 19-25	Recategorized: see lines 19-25
33		0	0	33 Other			33
34				34			34
35				35			35
36				36			36
37	0	158,370	673,817	37 Total Expenses (See note on line 16)	747,550	0	37
38	0	-5,387	63,570	38 Reserved for future expenditure: Committed to cooperators, partners, contracts	50,000	0	38
39	0	152,983	737,387	39 TOTAL REQUIREMENTS	797,550	0	39

This Conservation Fund was set up as a Special Revenue Fund beginning in FY 12-13.

Reserved for future expenditure for Conservation Fund = funds carried over to next fiscal year to complete multi-year projects/contracts.

The District's auditor expressed that he is not concerned about the negative number in the FY 11-12 line for "Reserved for future expenditure."

FORM LB-11 Worksheet

RESERVE FUND

This fund is authorized and established by resolution in 2007 for the following specified purpose:

Leasing, acquiring, constructing, remodeling, or making capital improvements to property of CCSWCD

**Building Reserve Fund
Worksheet**

Year this reserve fund will be reviewed to be continued or abolished. Date can not be more that 10 years after establishment.

REVIEW YEAR : 2017

RESOURCE AND REQUIREMENTS

Clackamas County SWCD

3/27/13 4pm

Historical Data				DESCRIPTION	Budget for Next Year 2013-14			
Actual 2nd Preceding Year 2010/11	Actual 1st Preceding Year 2011/12	Adopted & Supplem Budget Year 2012/13			Proposed by Budget Officer	Revised by Budget Committee	Adopted by Governing Body	
				RESOURCES				
				Beginning Fund Balance:				
1	136,426	257,597	378,447	1 Cash on hand (cash basis) or	452,150			1
2	0	0	0	2 Working capital (accrual basis)	0			2
3	0	0	0	3 Earning from temporary investments	0			3
4	120,000	120,000	275,337	4 Transferred from General Fund	100,000			4
5	1,171	1,546	1,800	5 Interest	1,700			5
6		0		6				6
7		0		7				7
8	257,597	379,143	655,584	8 Total resources, except taxes to be levied	553,850	0	0	8
9			0	9 Taxes necessary to balance				9
10	0	0		10 Taxes collected in year levied				10
11	257,597	379,143	655,584	11 TOTAL RESOURCES	553,850	0	0	11
				REQUIREMENTS				
12	0	0	655,584	12 Acquire/improve real property, build facilities, related costs	553,730			12
13	0	0		13 Bank fees	120			13
14	0	0		14				14
15	0	0		15				15
16	0	0		16				16
17	0	0		17				17
18	0	0		18				18
19	0	0		19				19
20	0	0		20				20
21	0	0	655,584	21 Total Expenses	553,850	0	0	21
22	257,597	379,143	0	22 Reserved for future expenditure	0	0	0	22
23	257,597	379,143	655,584	23 TOTAL REQUIREMENTS	553,850	0	0	23

SPECIAL FUND
Equipment Reserve Fund
Worksheet
 Fund dissolved in FY 12-13
RESOURCE AND REQUIREMENTS

Clackamas County SWCD

3/27/13 4pm

Historical Data				DESCRIPTION	Budget for Next Year 2013-14				
Actual 2nd Preceding Year 2010/11	Actual 1st Preceding Year 2011/12	Adopted & Supplem Budget Year 2012/13			Proposed by Budget Officer	Revised by Budget Committee	Adopted by Governing Body		
				RESOURCES					
				Beginning Fund Balance:					
1	NEW	0	40,050	1	Cash on hand (cash basis) or	Fund dissolved			1
2	FUND	0	0	2	Transfer from General Fund	Fund dissolved			2
3	NO HISTORICAL	0	0	3	Interest from LGIP-Equipment Reserve Fund	Fund dissolved			3
4	DATA			4		Fund dissolved			4
5				5		Fund dissolved			5
6	0	0	40,050	6	Total resources, except taxes to be levied	0	0	0	6
7				7	Taxes necessary to balance				7
8				8	Taxes collected in year levied				8
9	0	0	40,050	9	TOTAL RESOURCES	0	0	0	9
				REQUIREMENTS					
10	0	0	0	10	Purchase of capital asset equipment	Fund dissolved			10
11	NEW	0	0	11	New pickup truck	Fund dissolved			11
12	FUND		40,050	12	Discontinue Fund; transfer all money to General Fund	Fund dissolved			12
13	NO HISTORICAL			13		Fund dissolved			13
14	DATA			14		Fund dissolved			14
15				15		Fund dissolved			15
16				16		Fund dissolved			16
17				17		Fund dissolved			17
18	0	0	40,050	18	Total Expenses	0	0	0	18
19	0	0	0	19	Reserved for future expenditure	0	0	0	19
20	0	0	40,050	20	TOTAL REQUIREMENTS	0	0	0	20

Note: This fund was discontinued by the District in FY 12-13. Resources were transferred to General Fund. The District's auditor lists all of the resources and requirements re: equipment in the General Fund.

SPECIAL FUND

Agency Fund

Worksheet

CCSWCD serving as fiscal agent only

Fund has been discontinued

Clackamas County SWCD

RESOURCE AND REQUIREMENTS

3/27/13 4pm

Historical Data					DESCRIPTION	Budget for Next Year 2013-14		
Actual 2nd Preceding Year 2010/11	Actual 1st Preceding Year 2011/12	Adopted Budget Year 2012/13		Proposed by Budget Officer		Approved by Budget Committee	Adopted by Governing Body	
					RESOURCES			
					Beginning Fund Balance:			
1	238,351	Fund discontinued	Fund discontinued	1	Cash on hand (cash basis) or	Fund discontinued	0	0
2	0	Fund discontinued	Fund discontinued	2	Working capital (accrual basis)	Fund discontinued	0	0
3	0	Fund discontinued	Fund discontinued	3	Transfer from General Fund	Fund discontinued	0	0
4		Fund discontinued	Fund discontinued	4	Interest from Bank, Money Market Accounts	Fund discontinued	0	0
5	0	Fund discontinued	Fund discontinued	5	GOCWC grants: CCSWCD serving as fiscal agent	Fund discontinued	0	0
6		Fund discontinued	Fund discontinued	6	Other Partners: CCSWCD serving as fiscal agent	Fund discontinued	0	0
7		Fund discontinued	Fund discontinued	7	Total resources, except taxes to be levied	0	0	0
8		Fund discontinued	Fund discontinued	8	Taxes necessary to balance			
9		Fund discontinued	Fund discontinued	9	Taxes collected in year levied			
10	238,351	0	0	10	TOTAL RESOURCES	0	0	0
					REQUIREMENTS			
11	0	Fund discontinued	Fund discontinued	11	GOCWC: CCSWCD serving as fiscal agent	Fund discontinued	0	0
12		Fund discontinued	Fund discontinued	12	Other Partners: CCSWCD serving as fiscal agent	Fund discontinued	0	0
13	238,351	Fund discontinued	Fund discontinued	13	Transfer to General Fund	Fund discontinued	0	0
14		Fund discontinued	Fund discontinued	14		Fund discontinued	0	0
15		Fund discontinued	Fund discontinued	15		Fund discontinued	0	0
16		Fund discontinued	Fund discontinued	16		Fund discontinued	0	0
17		Fund discontinued	Fund discontinued	17		Fund discontinued	0	0
18		Fund discontinued	Fund discontinued	18		Fund discontinued	0	0
19	238,351	0	0	19	Total Expenses	0	0	0
20	0	0	0	20	Ending Fund Balance	0	0	0
21	238,351	0	0	21	TOTAL REQUIREMENTS	0	0	0

Agency Fund has been discontinued. Grant income and expenditures are shown in the General Fund or Conservation Fund.